Darwin Initiative for the Survival of Species Annual Report

1. Darwin Project Information

Project Ref. Number	162/12/015
Project Title	ENHANCING BIODIVERSITY CONSERVATION IN BRAZIL THROUGH THE USE OF AN ECONOMIC INCENTIVE
Country(ies)	BRAZIL
UK Contractor	WWF-UK
Partner Organisation(s)	WWF-BRAZIL and IIED-International Institute for Environment and Development
Darwin Grant Value	£160,000
Start/End dates	1 APRIL 2003 – 31 MARCH 2006
Reporting period (1 Apr	1 APRIL 2003 – 31 MARCH 2004
200x to 31 Mar 200y) and report number (1,2,3)	ANNUAL REPORT NUMBER 1
Project website	N/A
Author(s), date	Ludmila Caminha (WWF-Brazil) and Sandra Charity (WWF-UK), 14 th April 2004

2. Project Background

 Briefly describe the location and circumstances of the project and the problem that the project aims to address.

Ecological ICMS provides a mechanism for States in Brazil to reward municipalities for activities and projects benefiting biodiversity conservation, through the redistribution of a proportion (6.5%) of the ICMS tax (VAT equivalent) levied in that State. The implementation of an effective economic instrument for biodiversity conservation can assist Brazil to meet its obligations under the Biodiversity Convention.

This is a new project focusing on monitoring impact. It builds on the lessons learnt from the earlier project (Fiscal Incentives for Biodiversity Conservation in Brazil, 1997-2000) which promoted the adoption of the ICMS Ecologico, supported by the Darwin Initiative. Since 2000, the number of states that have adopted the ICMS Ecologico has risen from 6 to 11. However, the impact of this growth on biodiversity conservation on the ground is as yet undetermined (apart from empirical observations of impacts of the instrument, both negative and positive). Preliminary assessments indicate that the incentive has had a positive impact on biodiversity conservation. However, no systematic approach has been developed to measure this impact. Hence the need to develop a monitoring system.

3. Project Purpose and Outputs

• State the purpose and outputs of the project. Please include your project logical framework as an appendix and report achievements and progress against it (or, if applicable, against the latest version of the logframe).

The Purpose of this project is to assist Brazil to meet its obligations under the Convention on Biological Diversity (article 11/CBD), through effective implementation of an economic instrument (the ICMS Ecologico) which acts as an incentive for biodiversity conservation.

Building on the successful development of the ICMS Ecologico instrument, WWF--Brazil and IIED will design, test and evaluate monitoring systems for the ICMS in the two pilot States. Based on the evaluation of these two pilot experiences, WWF-Brazil will lobby other States that are already implementing the ICMS Ecologico to introduce similar types of monitoring system. WWF-Brazil will also continue to provide technical assistance to those States who are keen to adopt the instrument as a first step to them adopting the new monitoring system.

The Outputs as stated in the logframe are as follows:

- 1. Monitoring systems for the ICMS Ecologico implemented in two States
- 2. Four workshops in 2 the two selected States
- 3. Two databases set up, one in each State, including biological and socioeconomic indicators
- 4. A presentation of preliminary results of project at the World Park Congress
- 5. One national-level and two local press releases to disseminate benefits of the ICMS Ecologico, based on monitoring results
- 6. One newsletter to inform decision makers on progress in adoption of ICMS by the Brazilian States
- Have the outputs or proposed operational plan been modified over the last year, for what reason, and have these changes been approved by the Darwin Secretariat? (Please note that any intended modifications should be discussed with the Secretariat directly rather than making suggestions in this report).

Planned Outputs have not been changed. However, there have been delays in the implementation of planned activities in one of the target States (see below).

4. Progress

 Please provide a brief history of the project to the beginning of this reporting period. (1 para)

This report refers to Year 1 of this project. Activities started in July, instead of April as had been planned, due to delays in receiving funds from the Darwin Initiative. Nonetheless, most activities occurred as planned: TORs were defined and consultants hired, the two target States were identified, formal agreements were signed between WWF-Brazil and the States of Mato Grosso and Pernambuco, a working group was formed in Mato Grosso (see difficulties reported below), two workshops were held in MT to present the project and the Monitoring System framework and to propose adjustments, and data collection has now started.

 Summarise progress over the last year against the agreed baseline timetable for the period and the logical framework (complete Annex 1). Explain differences including any slippage or additional outputs and activities.

Activities were carried out as planned in Mato Grosso, although the initial delay in project start (July instead of April 2003) resulted in delays in achieving the milestones as defined in the agreed baseline timetable in the application document. Formal agreements were signed with both States in August 2003, the working group in Mato Grosso was set up in September 2003, the first workshop of the Mato Grosso working group with IIED, ICMS experts and representatives of the State Environment Secretariat took place only in November 2003. The design of the data base in Mato Grosso was finalised in March (including the definition of biological and socio-economic indicators), and data collection started in April 2004. As originally planned, it is estimated that the first data collection effort in the field will take 6 months, which means that the planned meeting with data collectors to discuss preliminary findings and identify difficulties in data collection will not happen now before September, possibly October 2004.

In Mato Grosso, we anticipate that there will be a requirement for additional activities which, although not originally planned, can be carried out with no negative effects on the project budget given their low cost in relation to planned expenses. These include production of more dissemination materials; regional seminars to present the project, explain its importance for biodiversity conservation and present its achievements so far; field trips to evaluate some municipalities individual experiences with ICMS Ecologico; and support to local initiatives for seminars and conferences related to the ICMS Ecologico.

- Provide an account of the project's achievements during the last year. This
 should include concise discussion on methodologies and approaches by the
 project (e.g. research, training, planning, assessment, monitoring) and their
 consequences and impacts as well as results. Please summarise content on
 methodologies and approaches, and, if necessary, provide more detailed
 information in appendices (this may include cross-references to attached
 publications).
 - a) Research: Maryanne Grieg-Gran, from project partner IIED-International Institute for Environment and Development, participated in the first Mato Grosso workshop involving IIED, WWF-Brazil and the Mato Grosso State Environment Secretariat. A framework for the Mato Grosso monitoring system was presented and potential socio-economic and biological indicators were discussed. Maryanne has produced a report (in Portuguese) with recommendations on the types of socio-economic indicators which could be used in the system, and these have been incorporated into the framework of the database.
 - b) Training: the team at the State Environment Secretariat who will be responsible for participating in the design and implementation of the monitoring system have received regular technical assistance from WWF-Brazil, both during the workshops and in between.
 - c) Planning: State government representatives have been involved in all the steps to design the system.
- Discuss any significant difficulties encountered during the year and steps taken to overcome them.

a) Externalities:

- a.1) The Fiscal Reform: when the new Lula government took office in January 2003, a large-scale Fiscal Reform process was launched. One of the taxes under review is the ICMS value-added tax on distribution of goods and services, of which the ICMS Ecologico is a derivative (based on the incorporation of environmental criteria for the re-distribution of this tax to municipalities). In December, and as part of the Fiscal Reform process, the Brazilian Congress approved a decision to extinguish the ICMS tax in 2007 when it will be replaced by another value-added type tax. Initially this caused concern amongst environmental and socio-development NGOs and municipalities. However, it has become increasingly clear that this change in the type of tax to be adopted after 2007 could present some real opportunities for biodiversity conservation (see point 7. Impact and Sustainability).
- a.2) Measuring the impact of the ICMS Ecologico: municipalities receive the additional resources obtained through the ICMS Ecologico as part of the overall municipal budget. It is not possible to distinguish what portion of the budget refers to the additional funds provided as a result of having adopted the ICMS Ecologico. The Brazilian Federal Constitution forbids linking income with expenses, therefore income generated by the ICMS Ecologico cannot be linked to expenditure in conservation. In order to overcome this problem, municipalities are trying alternative approaches for earmarking additional funding for conservation activities, such as the approval of municipal laws allocating additional funds for conservation. It will be very interesting to communicate and disseminate these experiences.

In addition to the potential positive impacts of the ICMS Ecologico on conservation, it is increasingly evident that this instrument also has positive impacts on the quality of life in municipalities receiving ICMS Ecologico funds (e.g. those who are investing in increasing protected area coverage). The Mato Grosso working group determined that the best indicators for the purpose of monitoring the ICMS Ecologico include those that allow the review of municipal policies in municipalities with large protected area coverage.

State Law in Mato Grosso determines that a qualitative evaluation of protected areas be carried out from the second year of ICMS Ecologico onwards since the instrument was adopted in this State, but this has not happened yet given the difficult working conditions within the State Environment Secretariat. There are not sufficient funds for enforcement of environmental legislation and insufficient human resources. For example, in order to collect data for the ICMS Ecologico database, field teams will have to make use of vehicles which have already been scheduled for other tasks of the Secretariat.

b) Pernambuco: in the second target State for this project, Pernambuco, there have been several problems. The initial meeting with the State Environment Secretariat to set up the Pernambuco working group (initially planned to happen in August 2003) was postponed several times. When it finally happened in November, it became evident that there had been internal political divisions about how to best implement a monitoring system for the ICMS in this State. In the second half of 2003, the Finance Secretariat had hired an ICMS expert as part of a team of consultants who are reviewing State fiscal legislation. The TOR of the ICMS expert has a monitoring component, although the purpose of the consultancy is not to develop a monitoring system. Understandably, this situation raised concerns at WWF-Brazil, and a negotiation process was set in motion between all parties involved to clarify agendas, roles and responsibilities. This negotiation is still ongoing, although it appears that we are close to reaching a satisfactory outcome. This problem, of course, has meant that project activities in Pernambuco State have been interrupted and will require a revised timeframe. On the positive side, we will be able to apply the lessons learned

in developing the monitoring system in Mato Grosso to the Pernambuco process.

- c) Staff changes at WWF-Brasil: over the last 12-14 months, WWF-Brazil has experienced a period of changes in its staffing and structure. Following the departure of its long-standing CEO Garo Batmanian in December 2002, a succession of two interim CEOs took office from January to September 2003. A permanent CEO was appointed in October 2003. In November 2003, Analuce Freitas, WWF-Brazil policy officer and former project coordinator, left her post at WWF-Brazil to take on a position in the new government structure. Analuce has been replaced by Ludmila Caminha, who took over the coordination of this project in November 2003, just as the political crisis surrounding the ICMS Ecologico work in Pernambuco was reaching its peak. Ludmila has had to work under challenging conditions trying to unravel the problem in Pernambuco, while keeping the Mato Grosso work moving. She is playing a key role in trying to reach consensus in Pernambuco State. This has not been helped by the ongoing debate in Brazil on the Fiscal Reform, launched by the new Lula government when he took office in January 2003.
- Has the design of the project been enhanced over the last year, e.g. refining methods, indicators for measuring achievements, exit strategy?

No further work has been done to refine methods, indicators, etc.

Present a timetable (workplan) for the next reporting period.

The next reporting period will be April-September 2004 (6-month report). Activities will include:

- reaching final agreement on the best way forward for implementing a monitoring system for the ICMS Ecologico in Pernambuco
- providing support to data collection as required in Mato Grosso
- provide support for the production of more dissemination materials
- hold regional seminars to present the project, explain its importance for biodiversity conservation and present its achievements so far
- field trips to evaluate some municipalities individual experiences with ICMS Ecologico
- support to local initiatives for seminars and conferences related to the ICMS Ecologico.
- plan the first meeting with Mato Grosso data collectors to discuss preliminary findings and identify difficulties in data collection
- monitor and wherever possible influence developments related to the Fiscal Reform, and participate actively in the Coalition for an Environmentally-Friendly Fiscal Reform.

5. Actions taken in response to previous reviews (if applicable)

 Have you responded to issues raised in the review of your last year's annual report? Have you discussed the review with your collaborators? Briefly describe what actions have been taken as a result of recommendations from last year's review.

N/A

6. Partnerships

Describe collaboration between UK and host country partner(s) over the last year.
 Are there difficulties or unforeseen problems or advantages of these relationships?

WWF-UK personnel have been supportive and co-operative throughout the project implementation. WWF-UK and IIED have worked to ensure good working relationships and technical support when required. IIED has made a valuable contribution to the project through its work on socio-economic indicators.

 Has the project been able to collaborate with similar projects (Darwin or other) in the host country or other regions, or establish new links with / between local or international organisations involved in biodiversity conservation?

WWF-Brazil has been actively participating in the Coalition for an Environmentally-Friendly Fiscal Reform, a network of civil society organisations which monitors and lobbies developments relating to the Fiscal Reform. Other participants include the Brazilian Network of Civil Society Organisations, Greenpeace-Brazil, Friends of the Earth-Brazil, and the Brazilian Socio-Environmental Institute (ISA).

7. Impact and Sustainability

 Discuss the profile of the project within the country and what efforts have been made during the year to promote the work. What evidence is there for increasing interest and capacity for biodiversity resulting from the project? Is there a satisfactory exit strategy for the project in place?

The decision to extinguish the ICMS tax in 2007 taken in December 2003 initially led to concerns being expressed by a number of Brazilian NGOs. More specifically in WWF-Brazil, the validity of monitoring the ICMS Ecologico, which was devised on the back of the ICMS tax, was analysed. Following internal analysis and discussions with other organisations and the government, it was agreed that the continued monitoring of the ICMS Ecologico was in fact critical for the current debate taking place within the Fiscal Reform about the characteristics of the new tax which will replace the ICMS tax. Lessons learned from the implementation of the State-level monitoring systems for the ICMS Ecologico developed through this project can be used to foster the wider adoption of environmental criteria, not only for re-distribution of taxes to municipalities, but also for charging taxes. Monitoring the impact of ICMS Ecologico as an instrument for the promotion of conservation can be a powerful tool to ensure that both tax collection and distribution are carried out according to environmental criteria. In this way, environmentally-damaging activities can be more heavily taxed than activities which reduce environmental degradation, thus extending the scope of the incentive. The results of this project will provide valuable input to the Fiscal Reform process.

Mato Grosso State has reduced the size of some protected areas as well as the percentage of ICMS distributed according to socio-environmental criteria from 7% to 5%, having eliminated the component referring to social criteria, but leaving the environmental criteria untouched. Municipalities demonstrate interest and commitment in creating protected areas, so they can qualify for funds generated by ICMS Ecologico. In April, the municipality of Brasnorte in Mato Grosso received revenues from ICMS Ecologico and determined that resources should be directed to Miky Tribal Land, benefiting the indigenous peoples Miky, Rikbatsa and Irantxe.

The problems which occurred in Pernambuco demonstrate that the State encounters problems in its management capacity, which resulted in the

duplication of contracted work on ICMS Ecologico in two separate Secretariats (Finance and Environment).

8. Post-Project Follow up Activities (max 300 words)

This section should be completed ONLY if your project is nearing completion (penultimate or final year) and you wish to be considered to be invited to apply for Post Project Funding. Each year, a small number of Darwin projects will be invited to apply for funding. Selection of these projects will be based on promising project work, reviews to date, and your suggestions within this section. Further information on this scheme introduced in 2003 is available from the Darwin website.

 From project progress so far, what follow-up activities would help to embed or consolidate the results of your project, and why would you consider these as suitable for Darwin Post Project Funding?

N/A

 What evidence is there of strong commitment and capacity by host country partners to enable them to play a major role in follow-up activities?

N/A

9. Outputs, Outcomes and Dissemination

• Explain differences in actual outputs against those agreed in the initial 'Project Implementation Timetable' and the 'Project Outputs Schedule', i.e. what outputs were not or only partly achieved? Were additional outputs achieved?

As explained in point 4. Progress, the activities in Mato Grosso State have been carried out as planned, although implementation was delayed by the initial delay in disbursement of funds. In Pernambuco, however, project implementation was halted by political disputes involving the local partner (see reported difficulties above)

 Provide details of dissemination activities in the host country during the year, including information on target audiences. Will dissemination activities be continued by the host country when the project finishes, and how will this be funded and implemented?

The first two workshops (Mato Grosso and Pernambuco) aimed at presenting the project and its purposes to State policy-makers. The second workshop held in Mato Grosso aimed at the evaluation and adjustment of indicators for the monitoring system.

The presentation at the World Park Congress in Durban, focussing on the achievements and prospects for the ICMS Ecologico, addressed both international NGOs and Brazilian government policy makers.

In order to effectively monitor the Fiscal Reform, WWF-Brazil has joined the Coalition for an Environment-friendly Fiscal Reform, which lobbies the National Congress, targeting Congress Members.

Please expand and complete Table 1. Quantify project outputs over the last year
using the coding and format from the Darwin Initiative Standard Output Measures
(see website for details) and give a brief description. Please list and report on
appropriate Code Nos. only. The level of detail required is specified in the
Guidance notes on Output Definitions, which accompanies the List of Standard
Output Measures

Table 1. Project Outputs (According to Standard Output Measures)

Code No.	Quantity	Description
	2	Agreements with States – MT and PE
	3	a press release, a banner and a news letter (200 copies)
	3	TORs defined and consultants hired
	3	Workshops held
	1	Presentation at World Park Congress
	1	Monitoring of Fiscal Reform

• In Table 2, provide full details of all publications and material produced over the last year that can be publicly accessed, e.g. title, name of publisher, contact details, cost. Details will be recorded on the Darwin Monitoring Website Publications Database. Mark (*) all publications and other material that you have included with this report.

Table 2: Publications

Type *	Detail	Publishers	Available from	Cost £
(e.g. journals, manual, CDs)	(title, author, year)	(name, city)	(e.g. contact address, website)	
Press release, folders and banner	World Parks Congress, Durban, September 2003	WWF- Brazil	wwf.org.br and Ludmila Caminha at WWF- Brazil	

10. Project Expenditure

• Please expand and complete Table 3.

Table 3: Project expenditure during the reporting period (Defra Financial Year 01 April to 31 March)

Item Budget (please indicate which document you refer to if other than your project schedule)	Expenditure	Balance	NOTES
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• Highlight any recently agreed changes to the budget and explain any variation in expenditure where this is +/- 10% of the budget.

Notes:

- 1. The main reason for the variances is the difference in budgeted and actually realised exchange rate between GB pound and the reporting currency (US dollar). The WWF financial year runs from July to June and consequently the 3-year Darwin approved budget was reapportioned by WWF-UK into 4 WWF financial years, i.e. April to June 2003 (3 months), July to June 2004 (12 months), July to June 2005 (12 months) and July to April 2006 (9 months). The GB£/US\$ exchange rate used in the April to June 2003 contract with WWF-Brazil was 1.50 and in the July to June 2004 contract was 1.60, giving a weighted average rate of 1.575 for the budget for the period April 2003 to March 2004. However, the actual rate achieved was 1.789. Unfortunately, with a strong pound against the dollar, the variance in this instance appears to be more like 19% (balance of £1,286 against a budget of £6,700) when in real dollar terms it is only 8%.
- 2. The fact that the project had major difficulties in working with the State of Pernambuco (see points 4 and 9 of this report) meant that a considerable underspend under these categories was inevitable.
- 3. The reason why WWF-Brazil has incurred costs under these items where it appears there is no budget for expenditure is due to the fact that WWF-UK approved a one-year budget with WWF-Brazil running from July 2003 to June 2004 and this budget included a portion (April to June 2004) of the Darwin Initiative 2004/2005 budget for these items. Perhaps WWF-UK should have placed a condition on the budget that the costs for these items should be incurred in the last quarter of that contract, i.e. between April and June 2004 so that they would appear as expenditure in the 2004/2005 Darwin Initiative report.
- 4. This external financial audit is to take place after the Darwin Initiative year-end, i.e. after April 2004, but it has been accrued to match the budget provided.

11. Monitoring, Evaluation and Lessons

• Discuss methods employed to monitor and evaluate the project this year. How can you demonstrate that the outputs and outcomes of the project actually contribute to the project purpose? i.e. what are the indicators of achievements (both qualitative and quantitative) and how are you measuring these?

As the purpose of the project is to design a monitoring system for the implementation of ICMS Ecologico, monitoring and evaluation is a key element of the whole project. The project logframe and outputs highlight how the effectiveness of the project will be monitored. The ultimate test of the impact of the project will be the adoption of the monitoring system developed at least by partner States and eventually others. Results will be discussed through specially developed seminars (4 times per year), a newsletter, a publication (1000 copies), press releases and through other WWF Network communications as well as the WWF and IIED websites.

Project progress will be monitored through the achievement of its outputs, as described in the Project Outputs and proposed milestones within the agreed project implementation table. These two tools are used to indicate changes and identify any potential problems that might arise during the implementation of the project. The development of the monitoring systems for the ICMS Ecologico depend on the involvement of all partners and these commitments are monitored through the proposed activities and milestones.

 What lessons have you learned from this year's work, and can you build this learning into future plans? The main lesson learned is that the implementation of planned activities does not always follow the plan. An accurate perception of changing circumstances is required in order to re-define priorities and carry out "route correction" interventions which, despite being part of the scope of the project, had not been foreseen at first. This is especially true for national policy level projects such as this one which often suffer from a high degree of uncertainty given political context and changes.

12. OPTIONAL: Outstanding achievements of your project during the reporting period (300-400 words maximum)

■ I agree for ECTF and the Darwin Secretariat to publish the content of this section

In this section you have the chance to let us know about outstanding achievements of your project over the year that you consider worth highlighting to ECTF and the Darwin Secretariat. This could relate to achievements already mentioned in this report, on which you would like to expand further, or achievements that were in addition to the ones planned and deserve particular attention e.g. in terms of best practice. The idea is to use this section for various promotion and dissemination purposes, including e.g. publication in the Defra Annual Report, Darwin promotion material, or on the Darwin website. As we will not be able to ask projects on an individual basis for their consent to publish the content of this section, please note the above agreement clause.

Annex 1 Report of progress and achievements against Logical Framework for Financial Year: 2003/2004

Project summary	Measurable Indicators	Progress and Achievements April 2003-Mar 2004	Actions required/planned for next period	
 Goal: To draw on expertise relevant to biodiversity from within the United Kingdom to work with local partners in countries rich in biodiversity but poor in resources to achieve The conservation of biological diversity, The sustainable use of its components, and The fair and equitable sharing of the benefits arising out of the utilisation of genetic resources 				
Purpose (insert original project purpose statement)	(insert original purpose level indicators)	(report impacts and achievements resulting from the project against purpose indicators – if any)	(report any lessons learned resulting from the project & highlight key actions planning for next period)	
The purpose is to assist Brazil to meets its obligation under the Biodiversity Convention (article 11/CBD) through the effective implementation of an economic instrument (the ICMS Ecologico) which acts as an incentive for biodiversity conservation.	An economic instrument for biodiversity conservation (Article 11/CBD) in operation with specially designed monitoring systems Comprehensive monitoring systems designed, tested, published (1000), disseminated and adopted by two Brazilian States	 Mato Grosso working group created Presentation of Preliminary Results on ICMS Ecologico at World Parks Congress, Durban 3 workshops held approaches and methodologies being tested 	The Fiscal Reform promoted by the new Lula government is regarded as an opportunity to strengthen the ICMS Ecologico and the monitoring system is an effective tool to achieve this. The Fiscal Reform will go through several regulation stages, from Complementary Law to State Law, which provides a unique opportunity for advocacy and lobbying for the insertion of environmental criteria both in the charge and the distribution of taxes, which will result in a Fiscal system which promotes sustainable activities and discourages unsustainable	

			activities.
			WWF actively supports the Coalition for an Environmentally-friendly Fiscal Reform, which includes other NGOs and Congress Members, and whose main remit is to monitor the Fiscal Reform.
Outputs			
(insert original outputs – one per line) 1. Monitoring systems for the ICMS Ecologico implemented in two Brazilian States	(insert original output level indicators) - two States adopt monitoring systems	(report completed activities and outcomes that contribute toward outputs and indicators) In Mato Grosso state the system is under construction, with defined indicators and initial data collection has started in April.	(report any lessons learned resulting from the project & highlight key actions planning for next period)
2. 4 workshops carried out in two States	- workshops hosted by State governments	Due to political problems, the state of Pernambuco was not ready to start work on developing a monitoring system for the ICMS Ecologico. Negotiations are currently under way to agree the best way forward for developing the monitoring system in this State.	The Fiscal Reform goes through its constitutional phase, with the enactment of an Amendment determining the extinction of ICMS in 2007.
3. Two data bases with indicators (one per State)	- two databases created and in operation	The Mato Grosso database has been designed and data	

		collection has started	
4. A presentation of preliminary results of project at the World Parks Congress	- Presentation at WPC	Presentation took place, folders were produced and distributed	
5. One national and two local press releases to disseminate system	- 3 press releases produced	So far, one press release has been produced and distributed on the occasion of the World Parks Congress	
6. One newsletter to inform decision makers about the progress on the adoption of the ICMS Ecologico by Brazilian states and to disseminate the monitoring system (2,000)	Newsletter on monitoring systems published and disseminated (2,000 copies)	No progress as yet	This activity is scheduled to take place in Year 3

Note: Please do NOT expand rows to include activities since their completion and outcomes should be reported under the column on progress and achievements at output and purpose levels.